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PATENT & TRADEMARK OFFICE

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Docket No.: 240584US0

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/633,571
Applicants: Mitsuru KATO, et al.
Filing Date: August 5, 2003
For: LEATHER-LIKE SHEET AND METHOD FOR PRODUCING IT
Group Art Unit: 1714
Examiner: P.D. NILAND

SIR:

Attached hereto for filing are the following papers:

AMENDMENT AND REQUEST FOR RECONSIDERATION

Our check in the amount of **$0.00** is attached covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF	:
MITSURU KATO, ET AL.	: EXAMINER: P.D. NILAND
SERIAL NO: 10/633,571	:
FILED: AUGUST 5, 2003	: GROUP ART UNIT: 1714

FOR: LEATHER-LIKE SHEET AND METHOD FOR PRODUCING IT

AMENDMENT AND REQUEST FOR RECONSIDERATION

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated January 27, 2006, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

A discussion of the **Support for the Amendments** begins on page 9 of this paper.

Remarks begin on page 10 of this paper.